

Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code
 For Paperwork Reduction Act Notice, see page 1 of the instructions.

MPN 360060724
 #36098094
 OMB No. 1545-0056
 Expires 3-31-89
 To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

Part I Identification

1 Full name of organization
 League of Women Voters of Wisconsin Education Fund, Inc.

2 Employer identification number (If none, see instructions)
 none; Form SS-4 Attached

3a Address (number and street)
 121 South Hancock St.

3b City or town, state, and ZIP code
 Madison, WI 53703-3447

4 Name and telephone number of person to be contacted
 Mona Steele 608) 256-0827

5 Month the annual accounting period ends
 March

6 Date incorporated or formed
 December 18, 1987

7 Activity codes
 481 482

8 Has the organization filed Federal income tax returns or exempt organization information returns? Yes No
 If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.

Part II Type of Entity and Organizational Document (see instructions)

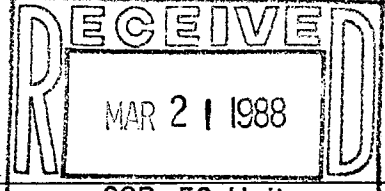
Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

Corporation—Articles of incorporation and bylaws. Trust—Trust indenture. Other—Constitution or articles of association and bylaws.

Part III Activities and Operational Information

1 What are or will be the organization's sources of financial support? List in order of size.

- * Contributions, gifts and grants from foundations, corporations and corporate foundations.
- * Sale to general public of educational materials.
- * Admissions and fees from general public for public forums, seminars, conferences, and workshops disseminating educational information.



2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support.

The League of Women Voters of Wisconsin Education Fund, Inc. (LWVWIEF) will raise funds through grant proposals for specific projects, general grant proposals, and by individual solicitations and selective mailings. LWVWIEF intends to begin raising funds from foundations and corporations after receiving a determination from the IRS that the organization is a 501 (c) (3) organization. A committee of the Board of Directors and other selected people, will advise on the fundraising and management but LWVWIEF does not expect to use professional fund raisers. Funds will also be raised through fees and charges for events and publications partly supported by grants. The fund-raising program is not yet in effect.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

Dotty Jengst President, LWVWIEF March 12, 1988
 (Signature) (Title or authority of signer) (Date)

Part III Activities and Operational Information (Continued)

3 Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which it was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. (Do not state the purposes and activities of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VI-A.

The League of Women Voters of Wisconsin Education Fund, Inc. (LWVWIEF) is not fully operational. After receiving 501 (c) (3) determination, LWVWIEF will begin to carry on the activities now done by the League of Women Voters of Wisconsin (LWVWI) through the League of Women Voters Education Fund (LWVEF), a 501 (c) (3) organization in Washington, D. C. (See attached 501 (c) (3) and 509 (a) (1) correspondence from IRS to the LWVEF in Washington, D.C.), These activities include:"

- providing nonpartisan, objective information to voters through distribution of written information, candidate forums or debates, and telephone information services.
- providing objective information on citizenship issues through research and study on all facets of issues not generally being addressed by other groups, and dissemination of the information through distribution and sale of publications, conferences, forums and public meetings, and video meetings, and video presentations.

The following are examples of specific activities carried out by LWVWI through LWVEF in the past two years. The LWVWIEF intends to continue similar activities after receiving determination of 501 (c) (3) status from the IRS:

- Publications resulting from research and study:
 - *What Is Your Wisconsin Welfare IQ?
 - * Voting in Wisconsin - laws on voting in English and Spanish
 - * Annotated Index of Wisconsin Elections Laws
 - * Open Government - guide to open meeting and open records laws
 - * Health Care Issues in Wisconsin - Study Guides
 - * Voters Guide for State Elections in 1986
- Candidate forums in 1986 for the gubernatorial and senatorial candidates in Wisconsin
- Public meeting on "National Security Issues"

The LWVWIEF Board of Directors will review each activity to examine and insure its eligibility as 501 (c) (3) educational activity.

4 The membership of the organization's governing body is:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
See attached	None

Part III Activities and Operational Information (Continued)

4 c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See the Specific Instructions for line 4d.) Yes No
If "Yes," explain.

e Have any members of the organization's governing body assigned income or assets to the organization, or is it anticipated that any current or future member of the governing body will assign income or assets to the organization? Yes No
If "Yes," attach a complete explanation stating which applies and including copies of any assignments plus a list of items assigned.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.

The membership of the Board of Directors of the League of Women Voters of Wisconsin Education Fund (LWVWIEF) is the same as the membership of the Board of Directors of the League of Women Voters of Wisconsin (LWVWI); but the Boards of Directors meet and function separately and keep all activities and financial records separately.

6 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

7 a What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken.
There are no assets at this time

b To what extent have you used, or do you plan to use, contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities? Do not have or plan to use contributions as an endowment fund

8 Will any of the organization's facilities be managed by another organization or individual under a contractual agreement? Yes No
If "Yes," attach a copy of each contract and explain the relationship between the applicant and each of the other parties.

Part III Activities and Operational Information (Continued)

9 a Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? Yes No

If "Yes," explain and show how the charges are determined. The public will pay for educational publications and conference registration. Charges will be based on the cost of publishing the information or carrying out the event, without a profit. Revenue received above expenses will be retained in LWVWIEF account *

b Does or will the organization limit its benefits, services, or products to specific classes of individuals? Yes No

If "Yes," explain how the recipients or beneficiaries are or will be selected. * and limited to use on other educational projects.

10 Is the organization a membership organization? Yes No

If "Yes," complete the following:

a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

b Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

c Are benefits, services, or products limited to members? Yes No

If "No," explain.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? Yes No

If "Yes," explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

12 Does the organization have a pension plan for employees? Yes No

13 a Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related regulations? (See General Instructions.) Yes No

b If you answer "No," to 13a and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.

c If you answer "No," to 13a and section 508(a) does apply to you, you may be eligible for relief under regulations section 1.9100 from the application of section 508(a). Do you wish to request relief? Yes No

d If you answer "Yes," to 13c, attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.

e If you answer "No," to both 13a and 13c and section 508(a) does apply to you, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed (see instructions)? Yes No

Part IV Statement as to Private Foundation Status (see instructions)

1 Is the organization a private foundation? Yes No

2 If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here and complete Part VII.

3 If you answer "No," to question 1, indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) below that apply:

a Definitive ruling under section 509(a)(1), (2), (3), or (4) Complete Part VI.

b Advance ruling under sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2)—see instructions.

(Note: If you want an advance ruling, you must complete and attach two Forms 872-C to the application.)

Part V Financial Data

Statement of Support, Revenue, and Expenses for the period beginning April 1, 19 88, and ending March 31, 19 89 Projected

Note: Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year. See attached proposed budget for FY 89/90 and 90/91

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1	17,000
	2	Gross dues and assessments of members	2	
	3 a	Gross amounts derived from activities related to organization's exempt purpose (attach schedule)		
		b Minus cost of sales	3c	
	4 a	Gross amounts from unrelated business activities (attach schedule)		
		b Minus cost of sales	4c	
	5 a	Gross amount received from sale of assets, excluding inventory items (attach schedule)		
		b Minus cost or other basis and sales expenses of assets sold	5c	
	6	Investment income (see instructions)	6	135
	7	Other revenue (attach schedule)	7	
	8	Total support and revenue	8	
Expenses	9	Fundraising expenses	9	1,000
	10	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10	
	11	Disbursements to or for benefit of members (attach schedule)	11	
	12	Compensation of officers, directors, and trustees (attach schedule)	12	
	13	Other salaries and wages	13	
	14	Interest	14	
	15	Rent	15	
	16	Depreciation and depletion	16	
	17	Other (attach schedule)	17	16,135
	18	Total expenses	18	17,135
	19	Excess of support and revenue over expenses (line 8 minus line 18)	19	0

Balance Sheet

(at the end of the period shown above)

Assets			
20	Cash: a Interest bearing accounts	20a	1,000
	b Other	20b	
21	Accounts receivable, net	21	
22	Inventories	22	
23	Bonds and notes (attach schedule)	23	
24	Corporate stocks (attach schedule)	24	
25	Mortgage loans (attach schedule)	25	
26	Other investments (attach schedule)	26	
27	Depreciable and depletable assets (attach schedule)	27	
28	Land	28	
29	Other assets (attach schedule)	29	
30	Total assets	30	1,000
Liabilities			
31	Accounts payable	31	
32	Contributions, gifts, grants, etc., payable	32	
33	Mortgages and notes payable (attach schedule)	33	
34	Other liabilities (attach schedule)	34	
35	Total liabilities	35	0
Fund Balances or Net Worth			
36	Total fund balances or net worth	36	1,000
37	Total liabilities and fund balances or net worth (line 35 plus line 36)	37	

If there has been any substantial change in any aspect of your financial activities since the period shown above ended; check the box and attach a detailed explanation

Part VI Non-Private Foundation Status (Definitive ruling only)

A.—Basis for Non-Private Foundation Status (Check one of the boxes below.)

The organization is not a private foundation because it qualifies as:

✓	Kind of organization	Within the meaning of	Complete
1	a church or a convention or association of churches	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3	a hospital or a cooperative hospital service organization or a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4	a governmental unit described in section 170(c)(1)	Sections 509(a)(1) and 170(b)(1)(A)(v)	
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6	being operated for the benefit of a college or university that is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VI.—B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VI.—B
8	normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VI.—B
9	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VI.—C

B.—Analysis of Financial Support (Complete if you checked box 6, 7, or 8 above.)

	(a) Most recent tax year	(Years next preceding most recent tax year)			(e) Total
	19	(b) 19	(c) 19	(d) 19	
1 Gifts, grants, and contributions received					
2 Membership fees received					
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513					
4 Gross investment income (see instructions for definition)					
5 Net income from organization's unrelated business activities not included on line 4					
6 Tax revenues levied for and either paid to or spent on behalf of the organization					
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule					
9 Total of lines 1 through 8					
10 Line 9 minus line 3					
11 Enter 2% of line 10, column (e) only					

12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants on line 1 above—(See instructions).

Proposed Budget for FY 89/90 and FY 90/91:

	FY 89/90	FY90/91
1. Gross contributions, etc.	10,000	12,000
6. Investment income	250	300
9. Fundraising expenses	1,000	1,000
17. Other	9,250	11,300
18. Total expenses	10,250	12,300
20a. Interest bearing accounts	1,000	1,000
30. Total assets	1,000	1,000
35. Total liabilities	0	0
36. Total liabilities and fund, etc.	1,000	1,000

Form **872-C**

(Rev. March 1986)

Department of the Treasury—Internal Revenue Service

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

(See Form 1023 instructions for Part IV, line 3.)

OMB No. 1545-0056
Expires 3-31-89

To be used with Form 1023. Submit in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

League of Women Voters of Wisconsin Education	}	fund, Inc.
(Exact legal name of organization)		
121 South Hancock St., Madison, WI 53703-3447	}	and the District Director of Internal Revenue
(Number, street, city or town, state, and ZIP code)		

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year March 31, 1989

Name of organization	Date
League of Women Voters of Wisconsin's Education Fund, Inc.	3/12/88
Officer or trustee having authority to sign	
Signature ► <i>Dotty Jurek</i> , President, LWVWIEF	Date
District Director	

By ►

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